



Seasonal Employer

A seasonal employer is defined by Indiana law as one who operates all or part of a business for recurring periods of less than 26 weeks in a calendar year due to either the seasonal nature of the business or climatic conditions.

In order to be considered a seasonal employer for unemployment insurance tax purposes, the employer must file the Request for Seasonal Determination, form 2003, with DWD. Seasonal employers must reapply every years to keep their seasonal status. The Determination will be will be made within 90 days after receipt of the application.

In order to qualify as a seasonal employer for a portion of a business, that portion must be identifiable as a functionally distinct operation. For example, a municipally owned golf course would be considered a portion of the operation of the municipality; and if it is in operation less than 26 weeks each calendar year, the golf course could qualify as a seasonal employer.

Loss of seasonal employer status

When a seasonal operation exceeds 25 weeks in a calendar year, the employer must give DWD written notice within 30 days after the end of the 26th week of operation.

The seasonal status is automatically lost for the period of operation after that calendar quarter. Wages paid in this period are usable as regular wages to establish unemployment insurance claims.

An employer who has lost the designation of "seasonal employer" may apply to DWD for reinstatement in any calendar year after the year in which the designation was revoked.

Seasonal status will automatically be revoked after two years and the employer must resubmit the Seasonal application to maintain Seasonal status. The Seasonal application can be found on our Web Site, or you may file online after August of 2006.